

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2967 - SB 2935

March 4, 2012

SUMMARY OF BILL: Changes the current Class C misdemeanor offense, for failing to attend when summoned by the Comptroller of the Treasury when determining the correct value of property during an assessment, to a Class C misdemeanor offense punishable by fine only.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Currently, the Comptroller may issue a summons to any county to be executed by the sheriff of such county. Failure to attend is currently a Class C misdemeanor offense punishable by a \$50 fine, 30 days in jail, or both.
- Under current law, the number of individuals incarcerated in local jails for failure to attend is considered not significant; therefore, any decrease in local expenditures for individuals no longer serving jail time will be not significant.
- There will not be a sufficient number of prosecutions for state or local government to experience any significant increase in fine revenue or court-related expenditures.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/jdb

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